

FIRST REGULAR SESSION

# HOUSE BILL NO. 1065

## 94TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE SUTHERLAND.

Read 1st time March 6, 2007 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

2241L.011

### AN ACT

To repeal sections 143.011 and 143.021, RSMo, and to enact in lieu thereof two new sections relating to income tax rates.

*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Sections 143.011 and 143.021, RSMo, are repealed and two new sections enacted in lieu thereof, to be known as sections 143.011 and 143.021, to read as follows:

143.011. **1.** A tax is hereby imposed for every taxable year on the Missouri taxable income of every resident.

**2. For all taxable years ending on or before December 31, 2006,** the tax shall be determined by applying the tax table or the rate provided in section 143.021, which is based upon the following rates:

If the Missouri taxable income is:	The tax is:
Not over \$1,000.00 . . . . .	1 1/2% of the Missouri taxable income
Over \$1,000 but not over \$2,000 . . . . .	\$15 plus 2% of excess over \$1,000
Over \$2,000 but not over \$3,000 . . . . .	\$35 plus 2 1/2% of excess over \$2,000
Over \$3,000 but not over \$4,000 . . . . .	\$60 plus 3% of excess over \$3,000
Over \$4,000 but not over \$5,000 . . . . .	\$90 plus 3 1/2% of excess over \$4,000
Over \$5,000 but not over \$6,000 . . . . .	\$125 plus 4% of excess over \$5,000
Over \$6,000 but not over \$7,000 . . . . .	\$165 plus 4 1/2% of excess over \$6,000
Over \$7,000 but not over \$8,000 . . . . .	\$210 plus 5% of excess over \$7,000
Over \$8,000 but not over \$9,000 . . . . .	\$260 plus 5 1/2% of excess over \$8,000

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

16 Over \$9,000 . . . . . \$315 plus 6% of excess over \$9,000

17 **3. For all taxable years beginning on or after January 1, 2007, the tax shall be**  
18 **determined by applying the following formula:**

19 **(1) For any taxpayer filing a Missouri individual income tax return with a filing**  
20 **status of single, head of household, qualifying widow(er), or married filing separately,**  
21 **married filing separately (spouse not filing), or claimed as a dependent, the tax shall be**  
22 **determined as follows:**

- 23 **(a) No tax shall be imposed on taxable income not over \$3,250;**
- 24 **(b) For taxable income over \$3,250 but not over \$9,000, the tax shall be 5 1/2%;**
- 25 **(c) For taxable income over \$9,000 but not over \$100,000, the tax shall be 5 4/5%;**
- 26 **(d) For taxable income over \$100,000, the tax shall be 6%;**

27 **(2) For taxpayers filing a Missouri individual income tax return with a filing status**  
28 **of married filing combined, the tax shall be determined as follows:**

- 29 **(a) No tax shall be imposed on taxable income not over \$6,500;**
- 30 **(b) For taxable income over \$6,501 but not over \$18,000, the tax shall be 5 1/2%;**
- 31 **(c) For taxable income over \$18,000 but not over \$200,000, the tax shall be 5 4/5%;**
- 32 **(d) For taxable income over \$200,000, the tax shall be 6%.**

143.021. **For all taxable years ending on or before December 31, 2006,** every resident  
2 having a taxable income of less than nine thousand dollars shall determine his tax from a tax  
3 table prescribed by the director of revenue and based upon the rates provided in section 143.011.  
4 The tax table shall be on the basis of one hundred dollar increments of taxable income below  
5 nine thousand dollars. The tax provided in the table shall be the amount rounded to the nearest  
6 whole dollar by applying the rates in section 143.011 to the taxable income at the midpoint of  
7 each increment, except there shall be no tax on a taxable income of less than one hundred  
8 dollars. Every resident having a taxable income of nine thousand dollars or more shall determine  
9 his tax from the rate provided in section 143.011.

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